

INSTRUCTIONS FOR COMPLETING FORM GAO-94 1099-MISC CORRECTION FORM

The GAO-94 is used to make corrections to the 1099-MISC form. During January, of each year, corrections are made before the 1099-MISC forms are created and mailed to recipients (by January 31st). During the month of February, corrections are made before the IRS file is created (by the last day of February each year). However, corrections can be requested at any time during the year for any tax year. **If a correction is needed it should be requested regardless of the dollar amount.**

I. COMPLETING THE FORM

REQUIRED INFORMATION:

TAX YEAR - calendar year that the payments were made and reported on the 1099-MISC

AGENCY - three letter agency code

DATE - current date

PREPARED BY & PHONE # - person who filled out the form

AUTHORIZED BY & DATE- an authorized agency signer

1. Check the appropriate box: ADD, CHANGE (indicate what the specific change is), DELETE, or DUPLICATE.
2. The **Tax Identification Number (TIN)** must be indicated. It will be a Social Security Number (SSN) or an Employer Identification Number (EIN).
3. The **name** corresponding to the TIN must be indicated. Make sure to include the DBA name if applicable.
4. The address is required if it has changed.
5. If an amount needs to be changed indicate in the appropriate BOX #: the **NEW or CORRECT** amount, the **OLD or PREVIOUS** amount and the **DIFFERENCE** between them. Refer to the current tax year 1099-MISC Form & Instructions issued by IRS for complete BOX# descriptions. The IRS website is www.irs.gov.
6. Make sure to enter a **detailed explanation/reason** for all corrections.

II. COMMON CORRECTIONS NEEDED AND SOLUTIONS

1. Incorrect TIN.

- On form GAO-94, make a request to delete the incorrect record and another request to add the correct record.
- If the correct TIN already has a 1099-MISC record:
 - On form GAO-94, make a request to delete the incorrect record and another request to change the correct record to include the amount deleted from the incorrect TIN.
- Follow required steps to correct the vendor file.

2. Incorrect name, address, and/or dollar amount.

- On form GAO-94, make a change request for the incorrect record.
- If the change is for the dollar amount, indicate the **NEW or CORRECT** amount and the **OLD or PREVIOUS** amount and the **DIFFERENCE**.
- Follow required steps to correct the vendor file if applicable.

3. Vendor does not have a 1099-MISC record, but should.

- Make a request to add a record, indicating the TIN, name, full address, BOX #(s), and amount(s). Note: the **OLD or PREVIOUS** amount should be zero.
- Follow required steps to correct the vendor file.

4. Vendor should not have a 1099-MISC record.

- On form GAO-94, make a request to delete the record. Note: the **NEW or CORRECT** amount should be zero, but the **OLD or PREVIOUS** amount and the **DIFFERENCE** should be indicated.
- Follow required steps to correct the vendor file.